



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 9, 2013

Via E-mail

Jeffrey J. Flood  
President, Treasurer, Secretary and Director  
Oak Ridge Micro-Energy, Inc.  
3046 E. Brighton Place  
Salt Lake City, Utah 84121

**Re: Oak Ridge Micro-Energy, Inc.**  
**Form 8-K**  
**Filed October 10, 2012**  
**File No. 000-50032**  
**Form 10-KT for the Transition Period from June 30, 2012 to December 31, 2012**  
**Filed April 24, 2013**  
**File No. 000-50032**

Dear Mr. Flood:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director

cc (via e-mail): Leonard Burningham, Esq.